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April 19, 2001

BOX PATENT APPLICATION  
Commissioner for Patents  
Washington, D.C. 20231

Re: Application of Kazuo OYAYA and Yasuhiro FUKUI  
ELECTRONIC AUDIT SYSTEM AND ELECTRONIC AUDIT METHOD  
Our Ref. Q64156

Dear Sir:

Attached hereto is the application identified above including 22 sheets of the specification, including the claims and abstract, 13 sheets of drawings, the executed Assignment and PTO 1595 form, and the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement with Form PTO-1449 and 2 references.

The Government filing fee is calculated as follows:

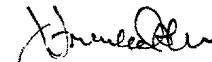
Total claims	8	- 20	=	x	\$18.00	=	
Independent claims	3	- 3	=	x	\$80.00	=	
Base Fee							\$710.00

<b>TOTAL FILING FEE</b>	<b>\$710.00</b>
Recordation of Assignment	\$40.00
<b>TOTAL FEE</b>	<b>\$750.00</b>

Checks for the statutory filing fee of \$710.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from April 21, 2000 based on Japanese Application No. 2000-121419. The priority document is enclosed herewith.

Respectfully submitted,  
**SUGHRUE, MION, ZINN,**  
**MACPEAK & SEAS, PLLC**  
Attorneys for Applicant

By:   
**J. Frank Osha**  
Registration No. 24,625